

**FAKTOR MEMPENGARUHI
GELAGAT KETIDAKPATUHAN CUKAI
DI KALANGAN PENGIMPORT DI MALAYSIA:
PERANAN RASUAH SEBAGAI PEMBOLEHUBAH PERANTARA**

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UNIVERSITI UTARA MALAYSIA**

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ABSTRAK

Walaupun pelbagai program telah dijalankan oleh Jabatan Kastam Diraja Malaysia (JKDM) bagi meningkatkan pungutan cukai import, namun bukti statistik masih menunjukkan peningkatan ketidakpatuhan cukai di kalangan pengimport. Dengan bertambahnya ketidakpatuhan cukai, hasil cukai yang dipungut adalah lebih rendah daripada cukai sebenar. Terdapat beberapa faktor yang menyumbang kepada ketidakpatuhan cukai, tetapi sebahagian besar kajian terdahulu tidak memberi penerangan yang jelas mengapa pengimport melakukan ketidakpatuhan cukai. Sehingga kini, kajian yang membincangkan aspek ketidakpatuhan cukai import di Malaysia sukar ditemui. Oleh itu, kajian ini merupakan langkah pertama untuk menyiasat faktor-faktor penentu yang mempengaruhi ketidakpatuhan cukai import di Malaysia. Dalam usaha untuk menentukan faktor yang berkaitan, kajian ini menggunakan model sendiri kewangan sebagai asas kajian. Beberapa pembolehubah berkaitan dengan sosiologi dan psikologi turut diambil kira. Objektif pertama kajian adalah untuk menentukan pengaruh pengetahuan cukai, kerumitan sistem cukai, agen penghantaran, undang-undang cukai, penguatkuasaan, dan rasuah terhadap ketidakpatuhan cukai. Objektif kedua pula adalah untuk menentukan peranan perantara rasuah terhadap faktor-faktor di atas dalam mempengaruhi ketidakpatuhan cukai import. Untuk mencapai kedua-dua objektif ini, data kajian dipungut melalui soal selidik terhadap 151 responden terpilih yang terbukti melakukan ketidakpatuhan cukai import. Keputusan ujian regresi berganda menunjukkan model yang diuji mempunyai padanan yang sesuai apabila 65% varian (R-Square) ketidakpatuhan cukai dapat dijelaskan oleh pembolehubah bebas. Ini menunjukkan model yang digunakan dalam kajian ini adalah sesuai dan dapat meramalkan ketidakpatuhan cukai import. Kajian ini mendapati bahawa pembolehubah bebas iaitu pengetahuan cukai, agen penghantaran, undang-undang cukai, penguatkuasaan, dan rasuah menjadi penentu penting ketidakpatuhan cukai import. Kajian ini juga mendapati rasuah memberi kesan perantara penuh terhadap undang-undang cukai dan memberi kesan perantara separa terhadap agen penghantaran dan penguatkuasaan dalam hubungan terhadap ketidakpatuhan cukai. Hasil kajian ini menyediakan maklumat berguna kepada JKDM bagi membangunkan strategi untuk meningkatkan kepatuhan sukarela pada masa akan datang. Di samping itu, kajian ini juga menyumbang kepada literatur mengenai ketidakpatuhan cukai dengan menguji kesesuaian model sendiri kewangan dan rasuah sebagai pembolehubah dalam konteks cukai tidak langsung.

Kata kunci: cukai import, agen penghantaran, undang-undang cukai, rasuah, penguatkuasaan.

ABSTRACT

Despite various programmes organized by Royal Malaysian Customs Department (RMCD) to increase the collection of imported tax, prior statistical evidence indicates the increase of tax noncompliance among importers. Due to the increase of tax noncompliance, tax revenue collected is less than the expected actual tax. Indeed, a number of factors may contribute for tax noncompliance, but most of the literature does not provide adequate explanations of why importers evade taxes. Until now, import tax noncompliance in Malaysia is rarely found in the literature. Therefore, this study attempts to investigate the determining factors that could influence import tax noncompliance among importers in Malaysia. In order to determine the factors, this study applied financial self-interest model as the underlying model. Several factors relating to the sociology and psychology were incorporated in the theory. The first objective of the study was to determine the influence of knowledge of tax, complexity of tax system, forwarding agents, tax laws, enforcement, and corruption toward tax noncompliance. The second objective was to determine the mediating effect of corruption on the above factors toward tax noncompliance. To achieve both objectives, the study utilized the data gathered via questionnaire from 151 respondents who were proven engaged in import tax noncompliance. Multiple regression results revealed that the model tested were found to have a good fit when 65% of the variance (R-Square) in the tax noncompliance can be explained by the independent variables. This shows that the model used in the study is suitable to predict the import tax noncompliance. The independent variables found to influence import tax noncompliance knowledge of tax, forwarding agents, tax laws, enforcement, and corruption. The present study also found that corruption fully mediated tax laws, and partially mediated forwarding agents and enforcement toward tax noncompliance. The findings can provide some insights to the RMCD in developing strategies to facilitate more voluntary compliance in the future. The study also contributes to the tax noncompliance literature by testing the applicability of the financial self-interest model and corruption as variables in the context of the indirect tax.

Keywords: import tax, forwarding agent, tax law, corruption, enforcement.

PENGHARGAAN

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BAB 1

PENGENALAN

1.0 Latar Belakang

Cukai merupakan sumber utama hasil negara, dan dibelanjakan bagi memastikan kerajaan berupaya memenuhi kehendak polisi ekonomi dan penyediaan perkhidmatan yang berkaitan pembangunan dan kesejahteraan rakyat. Di Malaysia, hasil kerajaan diperolehi dari tiga sumber utama yang dikenali sebagai cukai langsung, cukai tidak langsung, dan hasil bukan cukai. Cukai langsung adalah cukai yang secara langsung dikenakan kepada individu atau syarikat tanpa ada peluang untuk dipindahkan kepada entiti lain. Cukai langsung yang ditadbir urus oleh Lembaga Hasil Dalam Negeri (LHDN) terdiri dari cukai pendapatan, cukai keuntungan, duti setem, cukai petroleum dan beberapa lagi cukai yang berkaitan. Sementara cukai tidak langsung yang juga dikenali sebagai cukai kepenggunaan dikawal selia oleh Jabatan Kastam Diraja Malaysia (JKDM) seperti cukai jualan, cukai perkhidmatan, duti eksais, levi keuntungan luar biasa, duti eksport dan duti import.

Pungutan cukai tidak langsung bagi tahun 2010, 2011 dan 2012 (seperti di Jadual 1.1) menampakkan peningkatan dari tahun ke tahun. Dalam tahun 2010 sejumlah RM28.322 bilion hasil cukai telah berjaya dipungut. Ianya meningkat kepada RM30.287 bilion dan RM32.316 bilion masing-masing dalam tahun 2011 dan 2012. Penyumbang utama hasil kastam adalah hasil cukai tempatan (seperti cukai perkhidmatan, cukai jualan dan duti eksais) yang menyumbang lebih kurang 60 peratus dari pungutan keseluruhan. Ini diikuti cukai ke atas barangan import dengan

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